

User Procedures for FY 2004

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1.0 Reimbursable Overview

For FY 2004 there are some changes in procedures for establishing and processing Reimbursable Agreements (RA). These changes will continue to make use of some of the funds control elements that are available in CAMS that were not available in FIMA. These controls have been instituted as a result of a NOAA policy decision to improve the monitoring of reimbursable spending and from the experience gained in using CAMS during FY 2003. They are not the result of implementing CAMS; however, the changeover from FIMA to CAMS has given NOAA management the capability to implement this policy decision.

Due to funding issues, delivery of the new CAMS reimbursable module has been delayed. The automated processes that establish financial control over reimbursable projects will not be available this fiscal year. In the interim period before the module is available, several manual processes implemented in FY 2003 will continue to be used to obtain funds control to limit obligations against reimbursable projects.

1.1 FY 2004 Changes

In order to provide control over the reimbursable process, several new procedures were implemented in FY 2003 and will continue into FY 2004. Many of these procedures will be performed automatically when the Reimbursable Agreement module is received. The Reimbursable Agreement/Temporary Work Authority (RA/TWA) Acceptance Data Sheet will continue to be completed by the Line Office with the primary responsibility for the reimbursable agreement.

The Budget Office will establish quarterly allotments at the Line Office (LO) and project level in FY 2004 to limit the availability of funds for spending against a reimbursable project. The procedure to establish carryover amounts used in FY 2002 will continue into FY 2004. This year the Line Offices will be required to cite a direct project on the Carryover Certification form. This project will be used to cover any FY 2004 costs that exceed the amount of the actual carryover. The Budget Office will return any Carryover Certification form missing a direct project to the Line Office for completion. In FY 2004, quarterly allotments will be established or increased from the carryover amounts when the Budget Office receives the RA/TWA Acceptance Data Sheet for reimbursable agreements with Federal customers or non-Federal customers with advance payment waivers. The quarterly allotments for non-Federal customers without advance payment waivers will not be established until the advance is received. The Budget Office will query the system weekly to identify the advances that have been received and enter the allotment at that time.

In addition, in FY 2004 the Line Office with primary responsibility for the reimbursable agreement will continue to be responsible for using the BOP transfer functionality to transfer funds to other participating Line Offices.

Another change for FY 2004 is the requirement that all Federal agency sponsored agreements should be established in Fund Code 07. Current OMB guidance requires all Federal agencies to fund reimbursable projects on a cost reimbursement, rather than advance, basis. The Finance

Office has stated that this requirement can be met by establishing all Federal agency reimbursables in Fund Code 07 and by not accepting advances once the project is established. Projects established based on TWAs will be established in FC 07 and will remain there unless an advance is accepted. If an advance is accepted, a new project will be established in FC 06 and all project costs will be transferred from the project code in FC 07 to the new project in FC 06 by the Line Office.

Programs funded by both Federal and non-Federal sources are required to have separate project codes in order to better identify source funding for billing purposes. Project codes that were funded jointly by Federal and non-Federal funds prior to FY 2004 will need to have a project code to receive Federal funds and a project code to receive non-Federal funds.

Please refer to Section 2 for additional details related to changes in reimbursable processing for FY 2004.

1.2 Carryover

In FY 2004, funds control for reimbursable agreements will be controlled by the quarterly allotment entered at the Line Office and project level. To allow for any spending to occur on October 1st, the project's allotment must be entered in CAMS by October 1st. Since the actual carryover funding will not be known until FY 2003 year-end processing has been completed, estimated carryover amounts must be calculated by the Line Offices and forwarded to the Budget Office.

These estimated amounts will be used to establish the beginning allotments by October 1, 2003. As soon as the final year-end project balances are available, the Line Offices will submit the Carryover Certification to adjust the initial allotment amounts. If the estimated carryover was too high and resulted in a cost overrun, the Line Office will have to use direct funding to cover the costs unless additional project funding is received at the beginning of the year.

Please refer to Section 3 for additional details related to the carryover process for reimbursable agreements in FY 2004.

1.3 Temporary Work Authority & LO CFO Certification

By law, NOAA does not have the authority to incur obligations to support the actual work for the reimbursable agreement until the agreement has been negotiated and accepted by both parties. There are situations, however, where it is more advantageous for work to be started prior to fully negotiating and accepting an agreement due to the lengthy administrative process sometimes required to formalize a reimbursable agreement. Under these circumstances, a Letter of Intent (or similar written, signed assurance) should be solicited from the customer. The project can then be established, and the work may start while the agreement process continues on to its conclusion in the formally accepted reimbursable agreement. In most instances, the customer is another Federal government agency, but can be a non-Federal customer with a waiver approved

by the Budget Office. Reimbursable Agreements must be formalized within six months of receipt of the Letter of Intent or other Temporary Work Authority (TWA).

In addition, there are situations where critical services must be provided immediately or can not be interrupted while an agreement is negotiated and accepted. These situations can range from ongoing critical services such as weather reporting for the FAA to various emergency response activities. All efforts should be made to obtain a signed agreement or TWA prior to providing services. In cases where this is not possible, however, the Budget Office has agreed that certification by the Line Office CFO, attesting to the critical nature of the services, along with a related direct project citation, will be sufficient documentation for an allotment to be established for a project.

Please refer to Section 4 for additional details related to reimbursable agreement temporary work authority for FY 2004.

1.4 Reimbursable Agreement Process

Since the upgrades to the reimbursable functionality in CAMS were not completed in time for the implementation in FY 2004, the alternative process used in FY 2003 will continue until the reimbursable upgrade has been completed. This process requires close coordination and communication between the Line, Budget and Finance Offices in order to be successful.

The Budget Office will enter the quarterly allotments at the Line Office and Project level based on temporary work authorities (TWA) or reimbursable agreements. In the small number of cases where critical services must be provided, a CFO Certification will be accepted as the basis for an allotment until a TWA or reimbursable agreement is received. The quarterly allotments will be established when the Budget Office receives the RA/TWA Acceptance Data Sheet for reimbursable agreements with Federal customers or non-Federal customers with advance payment waivers. The quarterly allotments for non-Federal customers without advance payment waivers will not be established until the advance is received. The Budget Office will query the system weekly to identify the advances that have been received and enter the allotment at that time. Reimbursable funds control will be based on allotments which means that allotments must be in place before spending can begin. The Line Office will enter a Budget Operating Plan (BOP) for each reimbursable project, but a delay in entering the BOP will not prevent spending against the project.

Until the upgraded reimbursable functionality is implemented, Line Offices will continue to use the RA/TWA Acceptance Data Sheet. The Line Office with primary responsibility for the reimbursable agreement will be responsible for completing the form. This Line Office is also responsible for using the BOP transfer functionality to transfer funds to other participating Line Offices. The RA/TWA Acceptance Data Sheet was designed for temporary use and will be discontinued when the upgraded reimbursable functionality is implemented in CAMS.

Please refer to Section 5 for additional details related to processing reimbursable agreements in FY 2004.

1.5 Reimbursable Projects Without Supporting Agreements

Certain reimbursable projects are not supported by reimbursable agreements. Examples include Civil Monetary Penalties (CMP) and fixed fee sales such as the National Climatic Data Center (NCDC) data sales, testing of air samples, and other services. For these projects, quarterly allotments for the full amount of the anticipated reimbursement will be entered by the Budget Office upon receipt of the FY 2004 Reimbursable Project Allotment Request Form.

Please refer to Section 6 for additional details related to FY 200 processing for reimbursable projects which are not supported by agreements.

2.0 FY 2004 Changes

In order to provide control over the reimbursable process, several new procedures were implemented in FY 2003 and will continue in FY 2004. In addition, the Line Office with primary responsibility for the reimbursable agreement is responsible for completing the Reimbursable Agreement (RA)/TWA Acceptance Data Sheet. The Budget Office will now establish quarterly allotments by Line Office and project code to limit the availability of funds for spending against a reimbursable project. Quarterly allotments will be established when the Budget Office receives the RA/TWA Acceptance Data Sheet for reimbursable agreements with Federal customers or non-Federal customers with advance payment waivers. The quarterly allotments for non-Federal customers without advance payment waivers will not be established until the advance is received. The Budget Office will query the system weekly to identify the advances that have been received and enter the allotment at that time. In addition, the Line Office with primary responsibility for the reimbursable agreement will continue to be responsible for using the BOP transfer functionality to transfer funds to other participating Line Offices.

2.1 Procedural Changes

The following list summarizes procedures applicable to processing reimbursable agreements in FY 2004:

- ◆ Line Offices will submit preliminary **quarterly estimates** of carryover amounts, by project, to the Budget Office and Finance Office. This will need to occur in July. Guidance will be issued by the Budget Office with the exact date.
- ◆ **The Line Offices will provide updated quarterly carryover estimates by project to the Budget Office in early August.** Again, guidance will be issued by the Budget Office with the exact date.
- ◆ The **Finance Office** will be responsible for recording the anticipated reimbursements on the FM060 Screen (Budgetary Resources Transaction Screen) in CAMS.
- ◆ **The Line Offices are now responsible for indicating on the Carryover Certification form the amount of actual carryover that should be allotted for each quarter of the fiscal year.** There are two types of carryover: actual and authority. Actual carryover is the unspent cash remaining on the order in cases where an advance has been received. Carryover authority refers to orders without advances that are still unfilled.
- ◆ In addition, the **Line Office must also designate a direct project on the Carryover Certification form** to receive any FY 2004 costs that may have exceeded the amount of the actual carryover. Carryover Certifications forms that do not cite a direct project will not be processed by the Budget Office. The form will be returned to the Line Office for this information.
- ◆ The Line Offices will continue to prepare a Reimbursable Agreement/Temporary Work Authority (RA/TWA) Acceptance Data Sheet for each new agreement. **This will be done by the Line Office with the primary responsibility for the reimbursable agreement.** The Finance Office should continue to receive a copy of the complete agreement.
- ◆ Reimbursable projects will continue to be subject to funds control at the Line Office project level. Quarterly allotments will be entered by the Budget Office at the Line Office project level. The quarterly allotments will be established when the Budget Office receives the RA/TWA Acceptance Data Sheet for reimbursable agreements with Federal

customers or non-Federal customers with advance payment waivers. **Quarterly allotments for non-Federal customers without advance payment waivers will not be established until the advance is received.** The Budget Office will query the system weekly to identify the advances that have been received and enter the allotment at that time. An allotment must be in place in order to spend against the project.

- ◆ Line Offices will also continue to enter a Budget Operating Plan (BOP) for each reimbursable project. The BOP should be entered by object class and quarter. The Line Office with primary responsibility for the reimbursable agreement will continue to be responsible for using the BOP transfer functionality to transfer funds to other participating Line Offices. A delay in entering the BOP will not prevent a Line Office from spending against a project.

3.0 Carryover

Carryover for reimbursables falls into two categories: Actual Carryover and Carryover Authority. Actual Carryover is the cash advance balance remaining at the end of FY 03 for work to be performed in FY 04. The projects supported with actual carryover are in fund code 06 in CAMS. Carryover Authority is the amount remaining on an agreement for work not yet completed. Projects supported with carryover authority are in fund code 07 in CAMS. Projects in fund code 05 in CAMS are supported by one year advances so there will be no carryover for these projects. Funds remaining on a project in fund code 05 in CAMS will be returned to the originating agency at the end of the fiscal year. If a fund code 05 project receives payments that change from one year advance to multi-year advance, a fund code 06 project must be created. Similarly, if a fund code 07 project receives an advance then a fund code 06 project must be created and any costs will need to be transferred. This will ensure that the proper accounting transactions are recorded.

3.1 FY 2004 Carryover Process

In FY 2004, funds control for reimbursable agreements will continue to be controlled by the allotment entered at the Line Office project level. To allow for any spending to occur on October 1st, the project's allotment must be entered in CAMS. Since the actual carryover funding will not be known until year-end processing has been completed, estimated carryover amounts must be calculated by the Line Offices and forwarded to the Budget Office. These estimated amounts will be used to establish the beginning allotments by October 1. Estimated quarterly carryover amounts by project will be submitted by the Line Offices to the Budget Office beginning in July. The Line Offices will also be responsible for submitting updated quarterly estimates in August. The Line Offices will be notified by the Budget Office of the exact date for these submissions. The Line Office will then submit the Carryover Certification to Budget as soon as the final year-end project balances are available. The Line Office is responsible for indicating the amount of actual carryover that should be allotted for each quarter. The initial allotment amounts will be adjusted based on the Carryover Certification. If the estimated carryover was too high and the result is a cost overrun, the Line Office will have to use direct funding to cover the costs unless additional project funding is received at the beginning of the year. The direct project to receive these costs will be included on the Carryover Certification form. The Budget Office will not process Carryover Certification forms that do not cite a direct project and will return them to the appropriate Line Office.

3.2 Carryover Certification

After all year-end processing has been completed, the actual carryover amounts are to be identified by the project manager. The Carryover Certification form should be completed and submitted to the Budget Office after being verified by the Line Office. The Line Office is responsible for indicating on this form the amount of actual carryover that should be allotted for each quarter. The Carryover Certification form must also include the direct project to be used in the event that FY 2004 costs have already exceeded the amount of the actual carryover. The Budget Office will return any Carryover Certification form that does not include a direct project to the Line Office. Once the Carryover Certification has been completed and is approved, the initial allotment will be adjusted as necessary. The Budget Office will notify the Line Office of any adjustment to the allotment. The Budget Office will also forward a copy of the Carryover Certification to the Finance Office.

3.2.1 Carryover Certification Instructions

Below is a description of the data to be entered on the Carryover Certification form.

<u>Field Name</u>	<u>Description</u>
NOAA Line Office	Name of the NOAA Line Office.
Reimbursable Agreement Number	The Reimbursable Agreement Number identifying the agreement that extends into the next fiscal year.
CAMS Project Code	The CAMS project code supported by the reimbursable agreement. A separate sheet should be used for each project if there is more than one project supported by the reimbursable agreement.
CAMS Project Name	The name associated with the CAMS Project Code cited above.
Sponsoring Agency	The Federal agency or other organization that is transferring the funds to NOAA.
Type of Funds	Indicate how long the funds are available for use (2 years, 3 years, no year money)
Year	Fiscal year of the agreement.
New Funding	Amount of funding provided in that year for the reimbursable agreement.
Prior Year Carryover	Amount of any funds that were carried over from the previous fiscal year.
Accrued Costs	Costs incurred for the fiscal year.
Undelivered Orders	Amount of undelivered orders remaining at the end of the fiscal year.

Carryover	Calculate (New Funding + Prior Year Carryover - Accrued Costs - Undelivered Orders) and the result is your carryover amount to be entered here.
Direct project to be charged if FY 2004 costs exceed actual carryover	FY 2004 costs that are in excess of the actual carryover will be charged to this project. <i>Carryover Certification forms that do not cite a direct project will be returned by the Budget Office.</i>
Allotment Distribution	For each quarter, the amount the Budget Office should establish as the allotment for the project. The total of the four quarters should not exceed the total carryover. (The allotment for any new funding will be entered from the data on the RA/TWA Acceptance Data Sheet.)
Name, Title, and Date	Signature and typed or printed name and title of preparer and the date signed.
Email Address	Email address of the preparer.
NOAA Budget Office section: Estimated carryover	The NOAA Budget Analyst should enter the estimated carryover amount that was entered as the allotment for the beginning of the fiscal year.
Carryover computed above	The actual carryover amount computed by the Line Office should be entered on this line.
Adjusted allotment amount	The difference between the estimated carryover and the actual carryover should be entered as the adjusted allotment amount.
Budget Analyst Name and Date	Signature and typed or printed name of the Budget Analyst and the date signed.

3.3 FY 2004 Carryover Process Overview

The following chart outlines the process, time frame, and responsibilities applicable to processing carryover for FY 2004.

<i>Step</i>	<i>Time Frame</i>	<i>Action</i>
1	July 21 (Refer to the instructions from the Budget Office for the exact date.)	The Line Offices will provide preliminary quarterly carryover estimates by project to the Budget Office. The Line Office should exercise caution in calculating the carryover estimates in order to prevent overspending in the first quarter. A low estimate is better than a high estimate.
2	August 5	The Line Offices will provide updated quarterly carryover estimates by project to the Budget Office.

<i>Step</i>	<i>Time Frame</i>	<i>Action</i>
3	By September 15	<p>The Budget Office will enter the allotments by Line Office by project for the carryover amounts submitted by the Line Offices.</p> <p>Only 80% of the first quarter estimate submitted by the Line Office will be entered as the allotment. The allotment amount for the remaining quarters will not be entered until the Carryover Certification has been received and approved.</p>
4	By October 1, 2003 (FY 2004)	The Budget Office will notify the Line Office (via an email) that the 1 st quarter allotment has been established.
5	Early October	Final year end reports will be available for Line Office use in calculating the amount of their actual carryover.
6	Early November	<p>The Line Office will provide the Budget Office with the actual carryover amounts based on FY 2003 year-end processing using the Carryover Certification Form. The Line Office will indicate the amount to allot per quarter on the Carryover Certification. In addition, the Line Office will provide a direct project in the event that FY 2004 costs have exceeded the amount of the actual carryover. Carryover Certifications without a direct project will be considered incomplete and will be returned to the Line Offices for completion before the actual carryover will be processed.</p> <p>All Carryover Certifications need to be completed and sent to the Budget Office by the end of November at the latest.</p>
7	Early - Mid November	<p>The Budget Office will adjust the estimated carryover allotments (either an increase or decrease) as necessary. All continuing projects must have a Carryover Certification submitted by the end of November.</p> <p><i>Note: Please refer to Steps 10 - 13 for those cases where the carryover estimate was too high and FY 2003 FY 2004 costs have now exceeded the revised allotment amount.</i></p>
8	November	After review , the Budget Office will forward the signed Carryover Certification Forms as they are processed to the Finance Office.
9	By the end of Mid-November	The Budget Office will notify the Line Office (via an email) of the adjustment made to their estimated carryover allotment.
10	Mid-November	The Budget Office will be in communication with the Line and Finance Offices for those cases where the carryover estimate was too high and FY 2004 costs now exceed the allotment. The Budget Office will also write "Possible Cost Overrun" on the Carryover Certification Form that is sent to the Finance Office.

<i>Step</i>	<i>Time Frame</i>	<i>Action</i>
11	Mid-December	For projects with costs that have exceeded the actual carryover amount because of a high estimate and have no additional funding for FY 2004, the Finance Office will process the necessary cost transfer to the direct project provided by the Line Office. The Finance Office shall notify the Budget Office Budget Analyst for that line office when the transfer has been completed and how much, if any, funding can remain in the allotment.
12	By mid December	For those projects with costs that have exceeded the actual carryover amount because of a high estimate and have no additional funding for FY 2004, the Budget Office will adjust the allotment after receiving notification from the Finance Office that the cost transfer has been completed. The Budget Office will notify the Line Office (via an email) of the establishment of the adjusted allotment.

4.0 Temporary Work Authority & CFO Certification

By law, NOAA does not have the authority to incur obligations to support the actual work for the reimbursable agreement until the agreement has been negotiated and accepted by both parties. However, there are situations where, because of the long administrative process sometimes required in formalizing a reimbursable agreement, it is more advantageous for work to be started before the agreement has been fully negotiated and accepted. In these circumstances, a Letter of Intent (or similar written, signed assurance) should be solicited from the customer. The Letter of Intent serves as a TWA in order to establish the project and begin work while the agreement process continues on to its conclusion in the formally accepted reimbursable agreement. In most cases, the customer is another Federal government agency, but it can be a non-Federal customer with a waiver approved by the Budget Office.

In addition, there are situations where critical services must be provided immediately or can not be interrupted while an agreement is negotiated and accepted. These situations can range from ongoing critical services such as weather reporting for the FAA to various emergency response activities. All efforts should be made to obtain a signed agreement or TWA prior to providing services. In cases where this is not possible, however, the Budget Office has agreed that certification by the Line Office CFO, attesting to the critical nature of the services, along with a related direct project citation will be sufficient documentation for an allotment to be established for a project.

4.1 FY 2004 Temporary Work Authorities

During FY 2004, the following steps apply to the Temporary Work Authority process:

<i>Step</i>	<i>Time Frame</i>	<i>Action</i>
1	Upon communication with the customer	For new projects, the Line Office will submit the Project Request Form to the Budget Office.
2	Within 5 days of receipt of the Project Request Form	The Budget Office will establish the reimbursable project, and the cost control flags will be set to allow for the accumulation of costs against the reimbursable project.
3	Upon communication with the customer	The Line Office will fill out the fields required for a TWA (fields indicated by a star [*]) and sign the TWA Certification Section on the RA/TWA Acceptance Data Sheet. The Line Office will forward the Data Sheet to the Budget and Finance Offices.
4	Within 5 days of receipt of the RA/TWA Acceptance Data Sheet	The Budget Office will establish the allotment based on the TWA amount.
5	Within 5 days of receipt of the RA/TWA Acceptance Data Sheet	The Budget Office will notify the Line Office that the allotment has been established.

<i>Step</i>	<i>Time Frame</i>	<i>Action</i>
6	Upon receipt of the reimbursable agreement	The Line Office will fill out the RA/TWA Acceptance Data Sheet and forward it, along with the agreement, to the Finance Office. If the agreement amount is different than the TWA amount, the Line Office will also send a copy of the Data Sheet to the Budget Office.
7	Within 5 days of receipt of the RA/TWA Acceptance Data Sheet	The Budget Office will adjust the allotment, as necessary, to the agreement amount noted on the RA/TWA Acceptance Data Sheet.
8	Within 5 days of receipt of the RA/TWA Acceptance Data Sheet	As necessary, the Budget Office will notify the Line Office (via an email) of any adjustment made to the allotment.
9	Upon receipt of the RA/TWA Acceptance Data Sheet.	The Finance Office will begin billing the customer per the terms of the reimbursable agreement.
10	180 days after the TWA has been established and no agreement has been received	The Finance Office will notify the Line Office (via an email) if no agreement has been received to support these services and they intend to transfer the costs to the related direct project cited on the RA/TWA Acceptance Data Sheet.
11	Within 5 days of Finance Office notification	The Line Office will email concurrence that the Finance Office should transfer the costs or inform the Finance Office that a reimbursable agreement has been received and the Line Office will fax the Data Sheet and mail a copy of the reimbursable agreement immediately.
12	5 days after date of Finance Office notification	If the problem is not resolved, the Finance Office will update the project to prevent future obligations and transfer any unfunded costs to the direct project cited by the Line Office on the Data Sheet.

4.2 FY 2004 CFO Certification

Certification by the Line Office CFO will serve as a TWA for continuation of on-going critical services and emergency response activities. The certification must attest to the critical nature of the services and include a related direct project citation. The Budget Office will consider this as sufficient supporting justification for incurring costs on a reimbursable project.

This process is only intended for situations where critical services must be provided immediately or without interruption while an agreement is negotiated and accepted. These situations can range from ongoing critical services such as weather reporting for the FAA to various emergency response activities. In the event that a reimbursable agreement does not materialize, the costs will be charged to the direct project cited in the CFO Certification.

4.2.1 Continuation of Critical Services

During FY 2004, the following steps apply to the continuation of critical services:

<i>Step</i>	<i>Time Frame</i>	<i>Action</i>
1	July 21 (Refer to Budget Office guidance for exact carryover submission date)	<p>For ongoing critical services that carry over from FY 2003 to FY 2004, the Line Office will provide the Budget Office with an estimated amount for the FY 2004 services, using the RA/TWA Acceptance Data Sheet, at the same time that carryover estimates are provided to the Budget Office.</p> <p>The Line Office will fill out the fields required for a TWA (fields indicated by a star [*]) and the CFO Certification Section on the RA/Data Sheet. After the CFO Certification has been signed by the CFO, the Line Office will forward the Data Sheet to both the Budget and Finance Offices.</p>
2	September	The Budget Office will establish the allotment for the estimated amount.
3	By October 1	The Budget Office will notify the Line Office (via an email) that the allotment has been established.
4	Upon receipt of the reimbursable agreement	The Line Office will fill out the RA/TWA Acceptance Data Sheet and forward it along with the agreement to the Finance Office. If the agreement amount is different than the TWA amount, the Line Office will also send a copy of the Data Sheet to the Budget Office.
5	Within 5 days of receipt of the RA/TWA Acceptance Data Sheet	As necessary, the Budget Office will adjust the allotment to the agreement amount noted on the RA/TWA Acceptance Data Sheet.
6	Within 5 days of receipt of the RA/TWA Acceptance Data Sheet	As necessary, the Budget Office will notify the Line Office (via an email) of any adjustment made to the allotment.
7	Upon receipt of the RA/TWA Acceptance Data Sheet	The Finance Office will begin billing the customer per the terms of the reimbursable agreement.
8	180 days after the TWA has been established and no agreement has been received	The Finance Office will notify the Line Office (via an email) if no agreement has been received to support these services and they intend to transfer the costs to the related direct project cited on the RA/TWA Acceptance Data Sheet.
9	Within 5 days of Finance Office notification	The Line Office will email concurrence that the Finance Office should transfer the costs or inform them that a reimbursable agreement has been received and the Line Office will fax the Data Sheet and mail a copy of the reimbursable agreement immediately.

5.0 FY 2004 Reimbursable Agreement Process

This section describes the process which will continue to be used until implementation of the reimbursable upgrade. This process requires close coordination and communication between the Line, Budget and Finance Offices in order to be successful.

5.1 Allotments for Reimbursable Agreements

The Budget Office will enter the quarterly allotments at the Line Office and project code level based on receipt of a reimbursable agreement for a Federal customer or non-Federal customer with an advance payment waiver. The quarterly allotments for non-Federal customers will be established when the advance payment is received by NOAA. The Budget Office will query the system each week to identify the advances that have been received. Reimbursable funds control will continue to be based on the allotments which means that the allotment must be in place before spending can begin.

5.2 Budget Operating Plans for Reimbursable Agreements

The Line Office will enter a Budget Operating Plan (BOP) for each reimbursable project but a delay in entering the BOP will not prevent spending against the project. BOPs will be entered in the first quarter of FY 2004. The Reimbursable Agreement number should be entered in the appropriate field on the BOP. In addition, the Line Office with primary responsibility for a reimbursable agreement is responsible for using the BOP transfer functionality to transfer funds to other participating Line Offices.

5.3 RA/TWA Acceptance Data Sheet

Until the new CAMS reimbursable module is implemented, the Line Offices will continue to use the RA/TWA Acceptance Data Sheet. The Line Office with primary responsibility for the reimbursable agreement or TWA is responsible for completing the RA/TWA Acceptance Data Sheet and submitting it to the Budget Office each time a reimbursable agreement is formalized or modified, or a TWA is established. The Budget Office will use the allotment distribution indicated on this form as the basis for establishing the allotment.

The primary Line Office should also send a copy of this form to the Finance Office along with a copy of the reimbursable agreement. Finance will use the information contained on this form for billing purposes.

The following guidelines are provided for direction on when the Line Office should use this form and the corresponding sections that should be completed.

- (a) **Ongoing Critical Services** - For those situations where critical services are being provided and a continuation of the existing reimbursable agreement or a new agreement to continue will not be available at the expiration of the current agreement, a CFO Certification will be accepted by the Budget Office as authorization for the work. The TWA fields (starred [*] fields) on the Data Sheet should be completed along with the information and signature of the CFO in the CFO Certification section on page 3.

- (b) **Temporary Work Authority** - In those cases where a Letter of Intent (or similar assurance) has been received from the customer, the TWA fields (starred [*] fields) and the TWA Certification section should be completed.
- (c) **Reimbursable Agreement** - When a formal reimbursable agreement is received from the customer, the information on pages 1 and 2 should be provided along with the signature of the NOAA official accepting the agreement in the Reimbursable Agreement Certification section.

5.3.1 RA/TWA Data Sheet Instructions

This section defines the data to be entered on the Reimbursable Agreement/TWA Acceptance Data Sheet. When establishing a TWA or CFO Certification, only the bold italicized information is required.

<u>Field</u>	<u>Description</u>
<i>Reimbursable Agreement or TWA Number</i>	The reimbursable agreement number from the reimbursable agreement document or the number used to identify the customer's letter of intent or other documentation supporting the TWA.
RA Modification Number	The modification number(may be referred to as amendment number) from the reimbursable agreement document.
<i>Agreement or TWA Amount</i>	The dollar amount of the reimbursable agreement or TWA.
Mod Amount	The dollar amount of the modification to the reimbursable agreement.
Legal Authority is 42 USC 4222 Y or N	If the reimbursable agreement has been established under this legal authority, circle Y for yes. Otherwise, circle N for no.
Economy Act Order Y or N	If the reimbursable agreement has been established under the Economy Act, circle Y for yes. Otherwise, circle N for no.
<u>Dates:</u>	
Order	The date of the reimbursable agreement.
Accepted	The date the reimbursable agreement was accepted by NOAA.
Termination	The ending date of the reimbursable agreement.
<i>Period of Performance</i>	The beginning and ending dates for the reimbursable agreement or the TWA.
Renewal restrictions (if any):	Any circumstances that may prevent the renewal of this agreement.

<u>Customer Information:</u> <i>Customer Name</i>	Name of the customer sponsoring the reimbursable agreement or who is expected to fund the temporary work authority. (Sponsor is a common reimbursable agreement term for Customer.)
Billing Contact Name	Name of the person to be contacted on the customer's end for billing questions.
Billing Contact Phone Number	Telephone number for the customer's billing contact.
<i>Program Contact Name</i>	Name of the customer's point of contact at the program level.
<i>Program Contact Phone Number</i>	Telephone number for the customer's point of contact at the program level.
<i>Customer Type</i>	<p>Check the appropriate box. Customers are defined as follows:</p> <p>Federal Agency - An agency of the U.S. Federal Government.</p> <p>Commercial - A domestic, non-federal organization, excluding state and local government agencies.</p> <p>State/Local Government - Agencies under state and local governments authority.</p> <p>Foreign - Commercial - Organizations within a country other than the United States, excluding foreign government organizations.</p> <p>Foreign - Government - Government organizations for countries other than the United States.</p>
Acceptance Address	Customer's address to which the acceptance copy of the reimbursable agreement should be sent.
Billing Address	Customer's address to which the bill should be mailed.
Financial Reporting Address (if applicable)	Customer's address to which the financial report (if one is required by the reimbursable agreement) should be mailed.
Billing Details (check one): Full Advance (PPD)	Check this box if the customer will make full payment prior to the initiation of the reimbursable work.
Incremental Advance Billings (ADV)	Check this box if the customer will make incremental payments in advance of the reimbursable work being performed.
Bill for accrued costs (WIP)	Check this box if the customer is to be billed on a quarterly basis.
Special Billing (see Page 2)	Check this box if the reimbursable agreement requires billing that does not fit into one of the three methods described above, such as billing by specific milestones or at completion of the work. The billing details should be described under Special Requirements on page 2.
How will funds be transferred?	Explain if the funds will be sent by check, wire transfer, etc.

IPAC Required Information:

Agency Location Code

The eight digit identifier assigned to Government agencies by the Treasury Dept. for agencies to use in transferring cash through the Intra-Governmental Payment and Collection System (IPAC).

Treasury Account Symbol

Treasury defined account number assigned to Government agencies to classify transactions. It is usually 6-8 digits and is made up of the agency code, type of appropriation and fund number.

Accounting Data and Appropriation Symbol

Data required by the customer to be printed on its billing documents in order for the customer to properly process and pay the bill.

FMC (Organization Code)

The first two positions (a total of four digits) of the CAMS organization responsible for the project.

Projects

The seven digit CAMS project code which replaces the task code used in FIMA.

Current Year Amount

The entire TWA amount or the portion of the agreement funding that is budgeted for use in the current fiscal year.

Amount Reserved for Future Year

The portion of the available agreement funding that is reserved under the agreement for use in future fiscal years.

Allotment Distribution for Above Project:

Indicate the amount that the Budget Office should allot to the project for the quarter indicated (1st, 2nd, 3rd, and 4th). The sum of the four quarters should equal the total amount of the funding for this agreement/modification transaction.

Note: The Budget Office will allot the funds to the LO with primary responsibility for the reimbursable agreement. It is the responsibility of this primary LO to then allot to other participating LOs using the BOP transfer functionality.

Line Office Contacts:

Billing Contact Name

The NOAA contact person for problems and questions about billing for the reimbursable agreement (may be the project manager).

Phone Number

The telephone number for the NOAA billing contact described above.

Program Contact Name

The NOAA project manager's name.

Phone Number

The NOAA project manager's telephone number.

Organization Code

The organization code for the project manager.

Special Requirements

Explain here any special billing requirements that are not covered by the standard billing methods described above.

Include here the amount of an approved waiver request, if appropriate. The approved waiver request must be received by the Finance Office.

TWA Certification Section:

Related Direct Project

The direct project that relates to the work performed under the TWA should be cited.

NOAA TWA Accepting Official

Signature of the official who accepts the TWA on behalf of NOAA along with their typed or printed name, title and date of signature.

Reimbursable Agreement Certification
Section:

Related Direct Project

The direct project that relates to the work performed under the reimbursable agreement should be cited.

NOAA Reimbursable Agreement
Accepting Official

Signature of the official who signs the agreement on behalf of NOAA along with their typed or printed name, title and date of signature.

CFO Certification Section:

Description of the Critical Services

The nature of the critical services should be detailed here.

Related Direct Project to be charged:

The direct project that relates to the critical services performed should be cited.

CFO Signature

Signature of the CFO and date of signature.

5.4 FY 2004 Reimbursable Agreement Process Overview

The following chart outlines the process, time frame, and responsibilities applicable to processing reimbursable agreements in FY 2004:

<i>Step</i>	<i>Time Frame</i>	<i>Action</i>
1	Upon receipt of the reimbursable agreement	The Line Office will submit the Project Request Form to the Budget Office to establish new projects
2	Within 5 days of receipt of the Project Request Form	The Budget Office will establish the reimbursable project based on the type of customer and billing terms of the agreement. However, projects will not accept charges until the allotment is established.
3	Upon acceptance of the reimbursable agreement	The Line Office will fill out the RA/TWA Data Sheet. The Data Sheet will be forwarded to the Budget and Finance Offices. The Finance Office copy will be accompanied by a copy of the reimbursable agreement.
4	Within 5 days of receipt of the RA/TWA Acceptance Data Sheet	The Budget Office will establish the quarterly allotment for reimbursable agreements with Federal customers and non-Federal customers with waivers.
5	Within 5 days of receipt of the RA/TWA Acceptance Data Sheet	The Budget Office will notify the Line Office (via an email) that the allotment has been established.

<i>Step</i>	<i>Time Frame</i>	<i>Action</i>
6	Upon receipt of the Data Sheet and reimbursable agreement from the Line Office	The Finance Office will begin billing the customer based on the terms of the reimbursable agreement.
7	Upon receipt of the advance from a non-Federal customer without a waiver	On a weekly basis, the Budget Office will query the system to identify the advances that have been received by NOAA. Once an advance has been received, the Budget Office will establish the quarterly allotment based on the amounts indicated on the RA/TWA Acceptance Data Sheet. The Line Office will be notified that the allotment has been established and the project can now accept charges.
8	Upon termination of the agreement	The Finance Office will review projects on a regular basis and will notify the Line Office (via an email) when the agreement supporting the project has terminated and the project will no longer be allowed to accept charges.
9	Within 5 days of notification from Finance	The Line Office will email concurrence that the reimbursable agreement has terminated or inform the Finance Office that the reimbursable agreement has been modified or a new agreement to support the project has been received and the Line Office will fax the Data Sheet and mail a copy of the reimbursable agreement immediately.
10	5 days after Finance notification	If the problem is not resolved, the Finance Office will update the project to prevent future obligations and transfer any unfunded costs to the direct project cited by the Line Office on the Data Sheet.

5.5 Reimbursable Project Status Billing Report

The Reimbursable Project Status Billing Report is used for tracking and billing costs applicable to reimbursable projects and is primarily available for use by the Finance Office. It is also available for use by the Line Offices to ensure that reimbursable projects are being effectively managed. This report provides cumulative cost, billing, and collection information for those projects supported by a Temporary Work Authority (TWA) or Reimbursable Agreements. The Finance Office will use the Reimbursable Project Status Billing Report to calculate billing amounts, review the billing and collection transactions by project code and fiscal year, and reconcile various General Ledger accounts.

Changes have been made to the current Reimbursable Project Status Billing Report for FY 2004 which take into account the new funds control measures for reimbursable projects that CAMS will offer financial managers. Columns identifying the LO/FMC, current year allotment amount, and the current year balance available were added to the report in FY 2003. Allotment amounts are only available for the current year because funds from prior years are carried over into the current year. Because the primary LO is responsible for the project and can transfer funds to other LOs via the BOP, allotments and available balances are displayed at the total project level.

For FY 2004, the “Available Balance” column is no longer calculated within the report. Amounts in the “Available Balance” column will match general ledger account 4610. A detailed level report is available which shows costs by object class and a summary level report can be generated that will not contain the object class detail.

Projects that meet certain criteria may be purged from the report. The user can select a purged report from the launch screen. The criteria for a project to be purged requires accrued costs to equal collections, unbilled cost and advances to equal zero, and undelivered orders to equal zero. Projects can still be active even if they are purged from the billing report.

The following is a detailed description of the data contained in the Reimbursable Project Status Billing Report:

<u>Field</u>	<u>Description</u>
“As of” Date	Date as of which the data was current.
Bureau	Report will indicate whether the information is for NOAA or BIS
Fund Code	Fund Code selected by the user. Choices of 04, 05, 06, and 07 will be available depending on the bureau selected.
Project Type	The project type for the projects listed in the section.
Project Code	The unique project code assigned to identify the reimbursable project.
Agency ID	Federal Agency Code - identification number of the agency providing the reimbursable funding.
LO/FMC	Line Office and Financial Management Center - the first two positions (total of four digits) of the organization code of the ACCS associated with the transaction.
FCFY	Fiscal year in which costs were accumulated.
Total CY Allotment	Amount of current year funding authority for the reimbursable project.
Object Class	This is the object class associated with the cost transaction. It is displayed on the detail report only.
Undelivered Orders	Dollar amount of orders for goods or services placed but not yet received. Balance equals the sum of accounts 4801, 4802, 4871, 4872, 4881, and 4882.
Accrued Cost	Dollar amount of goods or services received for which payment is due or payment has been made. Balance equals the sum of accounts 4901, 4902, 4971, 4972, 4981, and 4982.
Total Obligations	The sum of undelivered orders and accrued costs.
Available Balance	The balance of the allotted amount available for obligation (matches general ledger account 4610).

Billed	Bills sent to customer funding the reimbursable order, excluding bills for advances. Balance is the sum of accounts 1310.00, 1310.20, 1340.00, and 1340.20.
Collected	Cumulative amount collected from the customer. Balance is the sum of accounts 4222.00 and 4252.00.
Advances/Unbilled Cost	The accrued cost minus billed cost minus collected amount. An advance balance will be displayed with a negative value.
FY FMC/Project Total	The project total by FMC for each fiscal year.
FY LO/Project Total	The project total by Line Office for each individual fiscal year.
LO/Project Total	The project total by Line Office for all fiscal years.
Project Total	The project grand total including all Line Offices and fiscal years.
Project Type Total	The grand total for the project type.
Fund Total	The grand total for the fund.
Bureau Total	The grand total for the bureau.

An example of the Reimbursable Project Status Billing Report is included on the following pages.

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6.0 Reimbursable Projects Without Agreements

Certain reimbursable projects are not supported by reimbursable agreements, but do receive funding from sources other than an appropriation from Congress. Two examples of this type of reimbursable program are Civil Monetary Penalties and the National Climatic Data Center (NCDC) data sales. Even though these projects are not support by agreements, allotments need to be established to account for the revenue.

6.1 FY 2004 Reimbursable Projects Without Agreements Overview

Since both types of reimbursable projects share the same fund code, an allotment will be used for funds control. Spending can begin on these projects as soon as the allotment has been established by the Budget Office. In addition, some programs, such as Civil Monetary Penalties, are allowed to carry over available funds into the next year. Projects such as these will also follow the carryover procedure described earlier.

6.2 Reimbursable Project Allotment Request

The Reimbursable Project Allotment Request Form has been developed for your use in submitting a request to the Budget Office for an allotment for the projects that are not supported by reimbursable agreements. The Line Office should identify the amount of anticipated reimbursement to be allotted to each quarter. The reimbursable project will be able to accept charges as soon as the allotment has been established by the Budget Office.

6.2.1 FY 2004 Reimbursable Project Allotment Request Form Instructions

Listed below are the Reimbursable Project Allotment Request form field names and descriptions:

<u>Field Name</u>	<u>Description</u>
Reimbursable Project Code	CAMS reimbursable project code.
Title of Reimbursable Project	Title of the reimbursable project.
Description of Activity	Describe the activity done by the reimbursable project.
Allotment Amount	Amount of allotment requested based on historical figures.
Allotment Distribution	For each quarter, enter the amount the Budget Office should establish as the allotment for the project. The total of the four quarters should not exceed the total allotment amount entered above.
<u>NOAA Line Office Contacts:</u>	
Billing Contact Name	The name of the NOAA person the Finance Office should contact with any billing questions.

Phone Number	The phone number for the NOAA person described above.
Program Contact Name	The name of the NOAA person responsible for the activity (may be the same as the billing contact).
Phone Number	The phone number for the NOAA person described above.
Organization Code	The organization code for the NOAA program contact.
Email	The email address for the NOAA person responsible for the activity.
Special Requirements:	Section for description of billing instructions and any other unique circumstances.
On Line/Staff Program Manager Signature	Signature of the On Line/Staff Program Manager along with their typed or printed name, title and date of signature.

6.3 FY 2004 Reimbursable Projects Without Agreements Process

The following chart outlines the process, time frame, and responsibilities applicable to processing reimbursable projects not supported by agreements for FY 2004:

<i>Step</i>	<i>Time Frame</i>	<i>Action</i>
1	July 21 (Refer to the instructions from the Budget Office for the exact date.)	The Line Offices will provide anticipated reimbursements amounts to the Budget Office. For those reimbursable programs that are allowed carryover (such as Civil Monetary Penalties), the Line Offices will also provide carryover estimates to the Budget Office.
2	August 5	The Line Offices will provide updated estimates for projects with carryover to the Budget Office.
3	By September 15	The Budget Office will establish the quarterly allotments for the estimated carryover or for the anticipated reimbursement amount.
4	By October 1, 2003 (FY 2004)	The Budget Office will notify the Line Office (via an email) that the allotment has been established.
5	October	Final year end reports will be available.
6	Early November	For projects with carryover, the Finance Office will provide the Budget Office with the actual carryover amounts based on year-end processing.

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<i>Step</i>	<i>Time Frame</i>	<i>Action</i>
7	Early - Mid November	The Budget Office will adjust the estimated carryover allotments (either an increase or decrease) as necessary.
8	Mid-November	The Budget Office will notify the Line Office (via an email) of the adjustment made to their estimated carryover allotment.
9	Throughout the year, if as needed	The Line Offices will request Budget to increase to their reimbursable project allotment if the amount of anticipated reimbursements increases or submit the FY 2004 Reimbursable Project Allotment Request Form for new projects requiring allotments.
10	Within 5 working days of the request	The Budget Office will notify the Line Office (via an email) that the allotment has been established.

Appendix A – Reimbursable Forms

Reimbursable Project Carryover Certification

FY 2004 Reimbursable Agreement/TWA Acceptance Data Sheet

FY 2004 Reimbursable Project Allotment Request Form

CAMS Project Code Request Form

Reimbursable Project Carryover Certification

Reimbursable Agreement/TWA Acceptance Data Sheet

Reimbursable Project Allotment Request Form

CAMS Project Code Request Form